

ABSTRACT

This research is motivated by the number of companies using accounting information system in their operating system, but the quality of accounting information system used mostly are not up to standard.

The purpose of this study is to determine the influence of user participation and their capability in operating the system to the quality of the accounting information system partially.

The method used for this study is the verification survey method. The number of the population in this research was 34 people at the Head Office of PT. Kereta Api Indonesia (Persero). The sample used in this research is using the non-probability sampling using a saturated sample technique. Statistical analysis used in this study is the regression analysis, correlation, hypothesis testing using t-test and analysis of the coefficient of determination.

The result of this research show that the participation and ability of the accounting information system user partially influencing the performance of accounting information systems that is equal to 67.1%, the influence of participation of information system users on the performance of accounting information systems by 29.7% and the effect of the ability of users of information systems on the performance of accounting information systems by 37.4%.

Keywords: *information system user participation, information system user capability, accounting information system performance*